IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re application of

Confirmation No. 3095

Kiyoshi YAMAGISHI

Attorney Docket No. 2004 0926A

Mail Stop: AMENDMENT

Serial No. 10/501,468

Group Art Unit 3729

Filed July 14, 2004

Examiner Minh N. Trinh

VOICE COIL INSERTION JIG, MANUFACTURING METHOD OF LOUDSPEAKER USING THE SAME JIG, AND LOUDSPEAKER MANUFACTURED BY USING THE **SAME JIG**

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action of April 19, 2007, please amend the above-identified application as follows: